מדינת ישראל

משרד ראש הממשלה

גנזך המדינה

F\Finance

תיק מס'

תעלי הכפר - מחוז

Rural Property Tax Ordinance -

Nalanya, Tulkarm Sub-District

1942 - 1944

מדינת ישראל

גנזך המדינה

שם: Rural Property Tax Ordinance -

מ

ארץ ישראל

ממשלת המנדט

מ - 201/13

מזהה פיזי: 2.6/1 - 3647

מזהה לוגי: 02-112-04-07-02

כתובת:

01/04/2008

מחלקה

תעלי הכפר - מחוז

F/Tax/3/42

תיק מס'

סעיף מס'

F	Tax	3

HIGH COMMISSIONER

FOR

PALESTINE

SUBJECT: Rural Property Tax Ordinance
Nazareth Tulkarem Sub District

I

CONNECTED FILES

NUMBER AND YEAR	SUBJECT

I

מדינת ישראל
הגנזך המדינתי

ד"ר ר"ל

מס

ארכיון ישראל
הגנזך המדינתי

F/Tax/3/42 (1) D.L.S. ——— RT/10(19) ——— 15/2/42

Mr. Hussaini 19/2.

(2) Acct. Gen. ——— 21.2.42.

B.U. 15.3.42 R.S. Aly

(3) Reminder sent to (2) — 26.3.42

Mr. Hussaini 10.2.

Mr. Hussaini

B/f. H. 10/3.

B.U. 25.3.42 R.S. Aly

Rajai B/f. 16.3

B/f. H.

25.3.

(4) Reminder to Acct. Gen. ref. (2) — 20.4.42

B.U. 4/5 - (4)

Pl. send a reminder w/(2) R.S. Aly

B.U. 10.4.

(5) 3rd reminder sent to Acct. Gen. — 5.5.42.

B.U. 11/5 - (2)

Send another reminder pl. If a reply is not received by the 18th inst. R.S. Aly

(6) 4th reminder sent to Acct. Gen. — 18.6.42

Mr. Hussaini.

(6) F. H. Tariff pen. on 4/6

Mr. Hussaini.

B/f. H. You may wish to apl. to the Acct. Gen.

4/6.

(7) Acct. General ——— 25/6/42

Copy to D.L.S.

B.U. 18.6.42 R.S. Aly 4.8

(8) Acct. General ——— 1901/5/6 ——— 1/7/42

B.U. 25.7. → (7) R.S. Aly 29.8.

Rajai B/f.

(8) for inf. pl.

2-7

K.I.V. (8)

B.U. 1.9.42 → (8) R.S. Aly 4.7

B/f. pl. - Ref. (8).

B.U. 10.10.42

1.9. R.S. Aly 1.9

(9) Acct. General ——— 1812 ———

Acct. Gen.

File referred, Ref. (9)

3/9/42

53. 3/9

9/6/9

C.S.O. 69.

GOP. 18832—20,000—10-9-41

(10) Chc

Referring to your minute of the 8th inst, please see my 1901/5/6 dated the 5th inst.

fol(11)

Ar 9/x

(11) Acct. General ——— 1901/5/6 ——— 5/10/42

Mr. Brown (11) submitted 12/x.

(12) D.F.S. Folios 1, 7, 8 and (11) for information. Before acting on advice in § 3. of (11), I suggest we ~~[illegible]~~ ask for the advice of the Law Officers as regards the validity of the proposal in § 3 of fol (11).

12/10/42.

CCS for C.S.

Yes 13/10

(13) L.G. Please see folios 1, 7, 8, and 11. Your advice on the validity of the proposal in § 3 of fol (11) would be much appreciated.

CCS for C.S.

(14) D.L.S. 14/10/42. ——— RT/10/19 ——— 24/11/42

(15) To S.G. ——— 30/11/42

(16) To D.L.S. ——— 30/11/42

(17) C.S.

The difficulty of the problem discussed in (11) has been enhanced by the fact that the Rural Property Tax Ordinance, 1935, has been repealed and replaced by the Rural Property Tax Ordinance, 1942 (No.5 of 1942).

2. It is ~~disclosed in~~ to be inferred from (11), however, that section 3 of the 1935 Ordinance was complied with in that the High Commissioner by order declared that the tax shall be applied to the area in question. Furthermore, the District Commissioner did take action under section 18 of the 1935 Ordinance and did appoint a Tax Distribution Committee which failed to prepare a distribution list. Section 44(2) of Ordinance 5 of 1941 provides that all orders made under the 1935 Ordinance shall continue in force, i.e. the Order of the High Commissioner made under section 3 of the 1935 Ordinance still remains in force. Furthermore, proviso (b) in section 18(3) of Ordinance No.5 of 1942 empowers the District Commissioner himself to prepare a distribution list where a tax distribution committee has failed so to do and no limitation as to time is included in this provision.

F/Tax/17/38 — 9a 1182 of 30.3.42.

3. I am therefore of the opinion in reply to para. 3 of (11) that the D.C. may now take the action there suggested and I also agree that the course suggested at (1) and (2) of para.3 of (11) may be adopted.

9th December, 1942. SOLICITOR GENERAL.

Mr. Hunevin (11) submitted 9/12.

(18) D.L.S — D. C. Samario — 16.12.42

Copy to Aut. fees. 7. P.H.P.I. 3. 18/12/42.

R.S. 20.12

(19) D. L. S — RT/10(19). — 4.5.44

8. 3/5. 7. Levi: (19) f. P.I. 3/5.

9.5.44

F/Tax/3/42

Mr Hussain	18/2/42	Mr Hussain
Mr Hussain	16/3/42	Acct. General - 3.9.42
S	25.3.	Mr Brown — 12/10/42
"	10/4/42	S.G — 16/10/42
"	18/4/42	Mr Hussain — 10.12.42
"	4/5/42	Mr. Lewis 8.5.44
" 18/5/42	4/6/42	attd. to F/TAX/61/36 — 31.10.45
F/Tax/11/42	n/d	to Mr Bi[illegible] to A.G
Mr Hussain	2/7/	on S.4.4.7

attt. F/tax/61/36.12.4.47

(19)

RT/10(19).

DEPARTMENT OF LAND SETTLEMENT,
JERUSALEM.
4th May, 1944.

Asst. District Commissioner,
Tulkarm.

Subject :- R.P.T. Ordinance - Completion of Tax Records for 1936-36 to 1938-39 - Hetanya.

Reference:- Your TUL/152/56 of 12.12.1942.

The compilation of the Tax-Payers Registers has now been completed and I have today forwarded the following documents to District Officer, Netanya, and shall be obliged if instructions may be issued for collection to commence forthwith:-

(a) Seven Tax-Payers Registers (RT/29) showing the individual account of each Tax-Payer.

(b) A summary Register showing the names of the Tax-Payers and the amount due from each for each year separately.

(c) A list of persons who have made payment but in whose name no land appears to be recorded. It is possible that these persons may have made payment on the account of other Tax-Payers and this can only come to light during the course of collection.

(d) Index cards for each Tax-Payer.

2. The compilation of these records was a sort difficult and laborious process and I am not altogether sure that it is 100% accurate. All documents which could be obtained from the District Offices, Tulkarm and Netanya and the Land Registries of Netanya and Tulkarm were called for; exemptions in respect of young citrus groves were given in all cases where notifications were made irrespective of the time limit; remissions approved during the four-year period were deducted and on the basis of a letter from the District Officer to the Local Council to the effect that the taxes due in respect of 1936-36 had been paid in full, I have shown the arrears of tax for that year as Nil.

3. The result of this work shows that a sum of LP.2099.456 mils was outstanding on 1st April, 1939, with an over-collection of LP.88.914 mils. This figure does not agree with the amount of LP.1284.406 mils shown as outstanding in your letter No.TUL/152/122 of 3rd February, 1942.

4. It is suggested that any dispute about any particular account should be dealt with on its merits and the individual account adjusted. It may be that a tax-payer may produce a receipt for payment made which is not recorded in the register. In such a case the receipt number and date and amount should be entered in the tax-payers register and an adjustment made in the total due.

5. All Notices of Development and Uprooting together with the Register of Exemptions, taken from your office, are returned herewith.

[signature]
DIRECTOR OF LAND SETTLEMENT.

Copy to:- Chief Secretary,
w.r.t. His F/Tax/5/42 of 16.12.42. 10/18

" " District Commissioner,
Samaria District.

" " Accountant General.

" " District Officer, Netanya.

NB.

8/5

Drafted / Dictated } by Mr. Husseini
Draft approved by
Fair copy typed by MM 15/12

F/Tax/3/42

16 December, 1942.

Director of Land Settlement.
District Commissioner,
Samaria District.

Subject:- Rural Property Tax Ordinance - Nathanya, Tulkarm Sub-District.

References:- Director of Land Settlement's letter No.RT/10(19) of the 15th February, 1942 (of which a copy was sent direct to District Commissioner, Samaria).

I am directed to refer to your above quoted letter and to transmit herewith, for your information copy of a self explanatory letter on the subject from the Accountant General, together with a copy of the Law Officers' Advice on the question raised in para. 4 of that letter.

2. I am to request you to be good enough to take action in accordance with the course suggested in para. 3 of the Accountant General's letter referred to in para. 1 above.

(Sgd.) R. S. HUSSEINI
CHIEF SECRETARY.

Copy to:- Accountant General, together with a copy of Minute dated 9.12.42, by Solicitor General on C.S.O.'s file No.F/Tax/3/42 w.r.t. his his letter No.1904/5/6 of 5th October. 1942.

(16)

Drafted by Mr. Yehuda
Draft approved by Mr. Husseini
Fair copy signed by sw. 29.11

B.U
22.12.42

F/Tax/3/42 30 November, 1942.

Director of Land Settlement.

I am directed to refer to your letter No. RT/10/19 of the 24th November, 1942, regarding Rural Property Tax payable on Nathanya lands and to inform you that the matter is still under consideration in consultation with the Law Officers.

(Sgd.) R. S. HUSSEINI

CHIEF SECRETARY.

(15)

Dat... Mr. Yehuda
Dic...
Draft... by Mr. Husseini
Fair copy typed by aw. - 29.11

I /Tax/3/42 30 November, 1942

Solicitor General.

I am directed to refer to my file No. F/Tax/3/42 on the subject of Rural Property Tax Ordinance which was sent to you on the 14th October, 1942, and to enquire how the matter now stands. The Direct of Land Settlement is pressing for a reply.

(Sd.) A. S. HUSSEINI
CHIEF SECRETARY.

(17)

Mr Husseini:

F/T22/3/42 is with the S.G since 14.10.42 for instructions please.

1. Reply that matter still under consideration in consultation with the Law Officers.

2. Then send a reminder to S.G. saying that O.h.S. is pressing for a reply, if a reminder has not been sent recently.

K. S. Aby
26.11.

(14)

GOVERNMENT OF PALESTINE.

IN REPLY PLEASE QUOTE DEPT. OF LAND SETTLEMENT.
No. RT/10/19 JERUSALEM.

24th Nov. 1942.

Chief Secretary.

Subject:- Rural Property Tax Ord. - Natanya, Tulkarm Sub-District.

Reference: Your TAX/3/42 of 25th June 1942 addressed to the Accountant General copy to me.

fol (7)

I shall be obliged if I may have a reply to my letter RT/10(19) of 15th February 1942 on the subject of the rural property tax payable for Natanya lands. The Accountant General has submitted his observations on this matter to you under his letter 1001/5/6 of 5th October 1942.

fol (1)

fol (11)

P.

DIRECTOR OF LAND SETTLEMENT.

(11)

GOVERNMENT OF PALESTINE

IN REPLY PLEASE QUOTE
No. 1901/3[redacted]5

ACCOUNTANT-GENERAL'S OFFICE,
JERUSALEM.

5th October, 1942.

Chief Secretary.

Subject : Rural Property Tax Ordinance - Nathanya, Tulkarm Sub-District.

fol(2) Reference: Your F/Tax/3/42 dated the 21st February, 1942.

I have gone very carefully into this question with a view to identifying the tax payers of Rural Property concerned with the outstanding claim of £P.1,234.405 mils in respect of the years 1935-36 to 1938-39. The situation revealed by my investigations shows as follows:

2. Following the introduction of the Rural Property Tax Ordinance with effect from the 1st April, 1935, tax rolls were duly prepared in respect of Nathanya under Section 8 of the Ordinance, and I am satisfied that these rolls were posted in the area in accordance with sub-section (2) of Section 8 of the Ordinance. I am also satisfied that the District Commissioner duly appointed a tax distribution committee for the purpose of distributing the tax in accordance with Section 18 of the Ordinance. I am informed, however, that the distribution list as then prepared by the distribution committee did not agree with the respective tax rolls, and that the committee was instructed on several occasions to correct the lists on the basis of the rolls. This, apparently, they failed to do. In the circumstances, I consider the District Commissioner should have taken the matter in hand. There is, however, every indication that the matter was not pursued, because - so I am informed - of the disturbances.

3. It is now a matter for consideration whether the distribution lists which the distribution committee has failed to prepare can now be prepared by the District Commissioner with retroactive effect to the 1st April, 1935, and whether if such lists are prepared they may be regarded as legally valid. If so, the distribution would be possible having regard to the fact the lands at Nathanya were settled with operative effect from the 1st April, 1939. I suggest, therefore that :-

(1) The Director of Land Settlement should prepare a list of persons who have submitted claims for the purpose of Land Settlement in 1938, and forward it to the District Commissioner, Samaria.

(2) The District Commissioner, Samaria, should prepare a list of owners during the years 1935-36, 1936-37, 1937-38, 1938-39 on the basis of the list submitted by the Director of Land Settlement. Ownership and changes of ownership can then be established by reference to the Land Registry records.

P.T.O.

4. If it is decided that Government is legally barred at this stage from distributing Rural Property Tax for the years 1935-36 to 1938-39, there would appear to be no alternative but to write-off the whole amount of £P.1,234.405 mils outstanding. In this connection, I would invite your attention to paragraph 5 of the Director of Land Settlement's letter No. RT/10(19) dated the 15th February, 1942.

ACCOUNTANT-GENERAL.

Copy to : Director of Land Settlement
" " Acting Auditor.

MS.

1812

Chief Secretary

Subject Tyrell Portuguese Education

Reference:

I shall be obliged if you will furnish me with your file No. F.Tac/1/1 for perusal and early return.

ACCOUNTANT-GENERAL.

(8)

ACCOUNTANT-GENERAL'S OFFICE,
THE TREASURY,
JERUSALEM.

Tel. Address: TREASURY, JERUSALEM.

In your reply please quote
No. 1901/5/6

GOVERNMENT OF PALESTINE
CHIEF SECRETARY'S OFFICE
JERUSALEM
2 JULY 1942

1st July, 1942.

Chief Secretary.

Subject: Rural Property Tax Ordinance.
Nathanya, Tulkarm Sub-District.

(7) Reference: Your F/Tax/3/42 dated the 25th June, 1942.

The question of the arrears of Rural Property Tax and the discrepancy between the Tax Rolls and Distribution Lists at Nathanya were enquired into by me on the spot, and there still are certain essential points which require further investigation the result of which will be communicated to you in due course.

ACCOUNTANT-GENERAL.

LM.

(7)

Mr. Husseini

aw

F/Tax/3/42

June, 1942.

Accountant General.

Subject: - Rural Property Tax Ordinance, Nathanya, Tul-Karm Sub-District.

(2) Reference: - My letter No. F/Tax/3/42 of the 21st February, 1942.

I am directed to refer to my above quoted letter and to subsequent reminders of even number dated the 26th March, the 20th April, the 5th June, and the 18th June, 1942, and to enquire if I may soon expect a reply thereto.

(Sgd.) R. S. HUSSEINI

CHIEF SECRETARY.

Copy to:- Director of Land Settlement, w.r.t. his letter No. RT/10/19) dated 15th February, 1942.

(1)

F/Tax/3/42

A Confidential Secret

Subject: Rural Property Tax Ordinance
Natanga, Tul-Kam Sub-Location

Ref.: Your letter No. F/Tax/3/42 of the 21st Feb., 1942

I am directed to refer to my above quoted letter and to subsequent reminders of even number dated the 26th March, the 20th April, the 5th June, and the 18th June, 1942, and to inquire if I may soon expect a reply thereto.

C.S.

Copy to D.L.S.
w.r.t. his letter No. RT/10(19) of 15.2.42

C.D.
23.6

55 102	374 99	4 126	87 120
55 102	374 99	4 126	87 120

F/Tax/3/42 24 February, 1942.

Accountant General.

Subject: Rural Property Tax Ordinance - Natanya, Tulkarm Sub-District.

Reference: Director of Land Settlement's letter No.RT/10(19) of the 15th February, 1942.

I am directed to refer to the above quoted letter of which a copy was sent to you direct, and to request you to furnish me with your observations thereon.

(Sgd.) R. S. HUTCHINSON
CHIEF SECRETARY.

GOVERNMENT OF PALESTINE

IN REPLY PLEASE QUOTE
No. RT/10(19)

Settlement,
DEPARTMENT OF LANDS & SURVEYS
JERUSALEM.

15th February 1942.

Chief Secretary.

Subject:- Rural Property Tax Ordinance - Natanya, Tulkarm Sub-District.

In the course of an inspection carried out during the early part of last year it was observed that the Tax Distribution Lists for Natanya lands had either not been prepared when the Rural Property Tax Ordinance was first applied with effect from 1st April 1935 or that they had been mislaid and that no distribution was made until my office sent to the District Officer new Tax Distribution Lists based on the results of operations under the Land (Settlement of Title) Ordinance which became applicable from 1st April, 1939.

2. The matter was brought to the attention of the then Assistant District Commissioner but owing to the chaotic condition of the records generally, it was thought best to delay raising the question until it was possible to put the records in order. This, however, was not so easy but on my recommendation a revenue office was opened in Natanya when the matter was investigated.

3. The result was that no Rural Property Tax Rolls for the years 1935-36 to 1938-39 could be found, they having apparently been lost, and copies were therefore despatched by me to Natanya in August 1941. The District Officer thereupon proceeded to ascertain how certain payments had been made and it will be observed from the enclosed letter dated 14th February 1936 (marked 'A') that an arrangement had been made with the Local Council for them to collect and pay the taxes due to Government. When the Council were approached on the subject they sent the enclosed letter dated 2nd September 1941 (marked 'B').

4. The revenue office Natanya was then asked to get out a statement to show what amounts were due, collected and outstanding, and the following is a copy of the schedule I have received from the Assistant District Commissioner, Tulkarm:-

Year.	Assessment.	Exemptions & Reductions granted. Exemptions.	Reductions.	Total.	Net Amount Payable	Collections.	outstanding.
	LP.Mils.	LP.Mils.	LP.Mils.	LP.Mils.	LP.Mils.	LP.Mils.	LP.Mils.
1935-36	1997.651	1348.269	460.556	1808.825	188.826	137.917	50.909
1936-37	2206.631	1059.986	809.575	1869.561	337.070	90.417	246.653
1937-38	2206.631	982.592	809.575	1792.167	414.464	156.501	257.963
1938-39	1884.838	668.443	-	668.443	1216.395	537.515	678.880
	8295.751	4059.290	2079.706	6138.996	2156.755	922.350	1234.405

P.T.O.

5. The Assistant District Commissioner further explains that/the outstanding amount of LP.1,234.404 mils, the sum of LP.478.602 mils only can be distributed by means of office notes and unofficial registers and recommends the write-off of the balance unless I can suggest a means of effecting distribution in the absence of the relevant tax Distribution Lists.

/of

6. The matter was carefully considered and I regret I am unable to suggest a means which will be legal and make it possible for these arrears to be collected and I therefore report the matter to you for instructions.

Maurice Bennett

DIRECTOR OF LAND SETTLEMENT.

Copy to Accountant General.

District Commissioner,
Samaria District.

Asst.District Commissioner,
Tulkarm.

P.

(1a)

C O P Y.

'A'.

DISTRICT COMMISSIONER'S OFFICE,
TULKARM.

14th February 1936.

Mr. O.Ben Ammi,
President Local Council,
Natanya.

Sir,

In reply to your letter dated 6.2.41 regarding the collection of the Rural Property Tax, and in continuation of the verbal explanation between me and the Secretary of the Local Council of Natanya, I have to inform you that the Local Council is permitted to collect the Government Taxes from the inhabitants and to pay this office the amountsx due from you in instalments.

1st	instalments	LP.40	on	1.3.36
2nd	"	60		30.3.36
3rd	"	60		30.7.41

The settlement of the 3rd instalment is due to the final arrangement of the 200 dunums which you are now dealing with.

The Finance Officers have been instructed not to pass any land Registry Transaction without a certificate from your Council.

Sgd. I. Chizik.
for ASST.DISTRICT COMMISSIONER, TULKARM.

'B'.

C O P Y.

Natanya, 2.9.41.

Township of Natanya.

District Officer,
Natanya.

Sir,

In continuation of our letter dated 31.8.41, and referring to the visit of Mr. I. Yair in our office we hereby certify that the Local Council did not collect Government Taxes in respect of 1936-37, 1937-38, and 1938-39, assessments of which are unknown to us.

2. In accordance with your letter dated 14.2.36, copy of which is enclosed, the council has collected the Rural Property Tax for the year 1935-36 amounting to LP.160.

3. We have paid to you the sum of LP.137.917 under the following receipts:-

Receipt No.	Date.	Amount.
946128	9.3.38	50.000
948512	3.4.36	50.000
490609	20.5.36	5.000
490640	28.9.36	10.000
490650	25.10.36	10.000
490700	17.12.36	6.930
632312	7.4.37	0.342
247229	1.10.37	3.550 (Paid by Hanotaiah).
	1.1.36	2.095
		137.917

4. The list submitted to you is a list showing names of the Tax Payers who owe taxes to the Council. Kindly return it to us if it is not useful to you.

Sgd.

SECRETARY.

F	Tax	3	42

HIGH COMMISSIONER

FOR

PALESTINE

SUBJECT: Road Supply for Lebanese Nationals Talkers [illegible]

CONNECTED FILES

NUMBER AND YEAR	SUBJECT

מדינת ישראל
גנזך המדינה

201

מ

ארץ ישראל
ממשלת המנדט

DELETED